G R S 58]

*Previous references*
ml 248-13 ES 1-47 August 1914
ml 298-13 ES 1-9 B Col 1914 1915.
ml 77-14 ES 58, 70 + 74 7 July 1915
(Municipal)

*Later references*

ml File No 69 — 14

Serial Nos 77, 91, 113, 122, 129, + 134

Present

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* 77, 91, 113, 122, 129 + 134.

Part B for September 1915

SUBJECT

Proposal for the Amendment of Octroi Bye law No 24. So as to allow a refund of 75% of duty levied on timber and tobacco imported into the City & exported after being worked by the factory concerned.

G. O. No. 2019—20. dt. 9.9.15

Approval of the Bye-law amendment to the Bye-law 24 allowing a refund of 87½% in the case of the octroi duty levied on raw material (tobacco) and 75% of duty on teak wood.

GPB—10 CSD—22-8-15

15/9/15

R S 11] 1914

GENERAL AND REVENUE SECRETARIAT 5769

( Pub )

NOTES

File No 69

FILE HEADING

Rules and bye-laws under the Mysore Land Revenue Act of 1906

From

The President and Council Bangalore cy-

No 272 Dated 10 3 15 Received 18 3 15

| Diary No 5789 | Enclos | Spare Copies | Serial No 77 |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER

Proposes an amendment to bye-law No. 24 of octroi bye-laws so as to allow a refund of 75 per cent of duty levied on timber & tobacco imported into the city after they are exported from Cantonment by the factories concerned

NOTES AND ORDERS

2. The necessity for amending the bye-law as proposed has arisen mainly to allow refund to Mr Agee Abdul Kareem Sahib of the Bangalore City Saw mills

NOTES—First Sheet

GPB—20 000 8 8 14

General and Revenue Secretariat | File No 69 of 1914.

Serial No.

O

N

R

The Mr Annamalai Ch of the City Tobacco Company Their cases have been fully noted upon in Ind Files 248-13 & 288-13 respectively The proposed amendment appears to be suitable but the Collr says difficulty is about identifying the goods as required in Rule 248 of the Land Customs Rules. If approved the President may be requested to propose certain additions which may facilitate identification.

3 Submit for orders

TS 48

4 29/3/15 Draft enquiring what safeguards for identification of duty paid goods will be adopted

31/3

Mark 3/4

5 Draft ord

MM 938 In the absence of the above info, 9/4 the bye laws is incomplete

Recdy

Asst 2/4

6 Issue

A 21/4/15

Asst

7287

G R S 12]

General and Revenue Secretariat | Rl File No 69 of 1914

| Serial No | |
|---|---|
| 917 | Letter No 8293 Dt 26. 6 1915 to the President, Bangalore City Munb. Council<br>Calls for information as to the safeguards, if any, that are proposed to be adopted for the identification of duty paid goods if the proposed amendment is given effect to |
| 1138 | Letter No 335 dated the 22d May 1915 from the Munb. President<br>Furnishes the required information<br>In the circumstances explained by the President necessary safeguards, as far as the conditions permit have been taken to identify duty paid articles<br>Draft remetorning the proposed amendment as submitted for approval or other orders. |
| | JMW 2/6/15<br>I still Consider that the grant of refund without ~~absolute~~ Secure proof of identity between the goods exported, and the goods on which duty was paid, will lead to undesirable results and offer a strong inducement, and probably impetus also to Smuggling |

NOTE—Contn sheet

GPB—25 000—22 3 15

G R S 12]

General and Revenue Secretariat

Nl File No 69 of 1914

Serial No

~~The necessity to insist on~~ full proof of identity ~~is taken~~ arises from the fact that otherwise the Municipal Council will be paying out of its revenue ~~for goods~~ that never paid duty on entry into the Octroi area.

The mere tallying of the ~~Octroi~~ import and export figures of any one factory does not afford ~~a~~ an adequate safeguard, unless the firm is certain not to smuggle goods, or unless smuggling is made physically impossible

~~It~~ is an admitted fact that the 2nd Condition does not obtain, while ~~the first~~ without meaning any disparagement to anyone, it has to be stated that economic motives are too strong to ~~keep~~ allow the first condition to be taken for granted

The only adequate safeguard in the case of goods that change shape during manufacture, is to apply the provisions of Byelaws 23 of the Octroi Byelaws and treat the factory itself

NOTE—Contn. sheet

GPB—25 000—22-3 15

wis 264 14

5

7257

R S 12]

General and Revenue Secretariat | 2d File No 69 of 1914.

Serial No

~~2d a warehouse~~

~~2nd Zone~~

Page 2 of the Asst. letter No 2610/2-3-4 in Municipal File 288-13 shows that the fears expressed above, about the inadequacy of the safeguards are not imaginary.

Flag IV

(for Secy)

Hon
4/6

There is much force in the suggestion of the Asst Secy but under the Municipality prepared G by the act of the Govt. ment required to watch the operations if the factory is treated as a warehouse it is not possible to get the consent of the proprietor easily. The operations in these factories at present are too limited & the profits are not such as to give that all such extra charges are justly felt as a burden. The proposal of the Municipal council may I think be approved. To Secy Govt for favour of perusal

4/4/15

Hon
4/6

(Secy)

NOTE—Contn sheet

GPS—25,000—22-3-15

7261

G R S 12]

General and Revenue Secretariat | File No 69 of 191 G

Serial No

I do not think that the proposal of the Municipality to refund only 75% of the duty in the case of articles cancelled & expelled is sound in principle. It may perhaps work in the case of some concern, as for instance in the case of timber where the duty is a small percentage of the intrinsic value of the article. In the case of tobacco where the duty is very high, the rule will cause great hardship.

As noted in the marginal file 2485/13 the best course is to treat the factory as a bonded warehouse and grant full refund on the stuff exported, the factory paying the cost of the establishment necessary.

It is understood that the Tobacco factory in the city is not agreeable to this arrangement. Perhaps the arrangement may not be advantageous to a small concern, but at any rate it is necessary that the rule should provide such a course as an alternative.

In regard to a fixed percentage refund I would suggest 87½% instead of 75% in the case of tobacco.

CSS 8/6/15

NOTE—Contin. sheet

GPS—25,000—30-4-15

G R S 12]

General and Revenue Secretariat | Neb File No 69 of 1916

Serial No

13 The submitted with the opinion of the Secty. Govt. for any alteration of the existing bye laws, the Municipal Council will have to take the matter. The deduction of 25% of the duty recovered as contemplated in the amendment now proposed is intended to cover the Cost of establishment required for the purpose.

JMS.
10/6/15
Dr Secy

14/6

14 Please put up a draft as suggested by the Secy. Govt. It may be in the form of a letter for the consideration of the Municipal Council

JMS
15/6

15/6/15

15 Draft submitted

JMS
18/6/15 Dr Secy

19/6

19/6 16 Please put up a clean copy

24/6/16

NOTE—Contn sheet

GPB—25 000—30-4 15

G R S 12]

General and Revenue Secretariat | Dl File No 69 of 1914

| Serial No. | |
|---|---|
| | 17 Clean draft submitted (Dy Secy) 17/7/15 Mem 1247 |
| | 18 Mysore. A reference to the Mysore Municipal Council is not necessary as there are no timber mills & tobacco factories there. 19/7/15 |
| 122 | 19 Letter No. 579 dated the 21st July 1915 from the President, Bangalore City Munic. Council. States that the beach Coorg is to treat the factory as a bonded warehouse and grant full refund and that as the City Tobacco Co. does not seem to agree to this arrangement the refund to be granted may perhaps be fixed at 87½ per cent instead of 75 per cent in the case of tobacco, and remits the question to the Munic. Council for necessary |

NOTE—Contn sheet

GPB—25 000—30-4 15

581

G R S 12]

General and Revenue Secretariat | Dnl File No 69 of 1914

Serial No 1294

D Letter No. 34 dated the 4th August 1915 from the President, Bangalore City Munic. Council.

States in reply, that the Munic. Council accept the suggestion and requests that the amendment may be approved with the said alteration

2) Draft amending the proposed amendment to the Debroi Inge-Less with the necessary alteration is submitted

JMS 15
18.8 may be approved
Rec'd
Rec'd

Am 1/9

22) Rule may be adpd

Am 2/9/15

D Dewan

2/9/15
Am 2/9

1166
3 9 15

Draft approved by Mr Dewan
4 9. '15.

Am 6/9
Am 6/9

6/9/15

NOTE—Contn. sheet.

G R S 12]

General and Revenue Secretariat

ml File No 69 of 1914

| Serial No | |
|---|---|
| 13 | G.O. No 2219 dt 9-9-15 |
| | Approves of the Amendment to Bye-law 24 of the Cochin Bye-laws and requests to submit 25 copies of the amendment for record in this Office. |

NOTE—Contin. sheet

GPE—25,000—30-4-15.

D 5759/ml69-14-14

No 272
Enclosure 4

OFFICE OF THE MUNICIPAL COUNCIL
Bangalore City, 10th/12 March 191

*From*

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
*Hony President, Municipal Council,*
*Bangalore City*

*To*

*The Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*General & Revenue Departments, Bangalore*

SIR,

In continuation of my letter No. 222 dated the 30th January 1915, I have the honor to forward herewith, for sanction of Government, draft amendment to bye-law No. 24 of Octroi Bye-laws as recommended by the Managing Committee, and approved by the Municipal Council at the meeting of the 27th February 1915.

2. On the publication of the draft amendment in the Mysore Gazette inviting objections or suggestions from the public under section 48 (2) of the Municipal Regulation, the Managing Proprietor of the Bangalore City Tobacco Company submitted a memo of objections for the consideration of the Council. The Municipal Council, having carefully considered these objections, saw no reason to entertain them having in view the high rate of duty levied on imported tobacco and its products in the Customs House of Madras and other Cities, Copies of the notice published with the draft amendment together with the Managing Proprietor's memo of objections are herewith forwarded for the information and

orders

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

orders of Government.

I have the honor to be

Sir,

Your most obedient servant,

W. Mitchell

Honorary President.

E Ind 69-11-78

Extract from the proceedings of the 8th Ordinary General meeting of the City Municipal Council, Bangalore, held at the Office Premises at 3 A.M., on Saturday the 27th February 1915.

P r e s e n t.

Rowan Bahadur Raja Sabha Dhurina K.P. Puttanna Chetty Esquire, Honorary President.

D. Ramachandrappa Esqr.,

D. Adappa Esqr.,

D. Banavaraliya Esqr, B.A.,B.L., Vice President.

G. Siddaveerappa Esqr.,

B.V. Ramaswami Chetty Esqr, B.A.,

R.Subba Rao Esqr, M.B.C.M.,L.S.Sc, Health Officer.

B. Usman Khan Esqr.,

The Amildar, Bangalore Taluk.

B. Abdur Rahmon Esqr, B.A.,

Rev. L.S. Edwards.

K. Ramiya Esqr.,

C.V.Narasimhiengar Esqr, B.A.,B.L.,

D. Hanumappa Esqr.,

D.B. Ramachendra Mudaliar Esqr.,

S. Ramachandraswami Esqr, B.A.,

G. Rajappa Esqr.,

D. Venkataramiah Esqr, B.A.,

B.K. Garuda Char Esqr.,

S. Venkatarangiengar Esqr.,

S.N. Subba Rao Esqr.,

A b s e n t.

The Executive Engineer, Bangalore Division,

B. Chinnaswami Chetty Esqr.,

M. Subbaiya Esqr, B.A.,

12. Draft amendment to Bye-law No. 24 of Octroi Bye-laws for final approval.

Also memo of objections received from the Managing Proprietor of City Tobacco Company received with his letter dated the 10th February 1915, regarding the draft Bye-laws on tobacco together with octroi Inspector's report thereon.

Resolution - Draft amendment approved.

Sd. K.P. Puttanna Chetty,
Honorary President.

M E M O.

For Honorary President.

Extd 69-14-79

## BANGALORE CITY MUNICIPALITY

~~*Notice No 1629, dated 11th January 1915*~~

The Municipal Council, Bangalore City, having at their meeting held on the 23rd December 1914, approved the following amendments to Bye law No 24 of Octroi Bye laws which were originally sanctioned by Government in Proceedings No 4102-3—MI 555 07-4, dated the 28th November 1911 and subsequently modified in Government Proceedings No 2229 30—MI 69 13 10, dated the 25th August 1913, the same are hereby published for general information

~~Objections or suggestions in respect thereof received in writing within one month from the date of publication of this notice will be considered by the Council~~

### Amendment

24 A In case the timber in log is sawn into scantlings and exported, a refund of Rs 75 per cent of the Octroi duty levied on the log at the time of import, may be granted

24 B When tobacco is manufactured into cigarettes and exported, a refund of 75 per cent of the Octroi duty levied on the raw material at the time of import, may be granted

*Note* —The above concessions apply only to factories and not to petty dealers in timber and tobacco

K P Puttanna Chetty,
*Honorary President*

For President

G R S 263 M

S

File No 69-14
Serial No 91

Diary No of letter replied to 5759

No 8293
mlbg-14-91
9/26/15

General and Revenue Secretariat
(Mumbai)
Dy, the 9 4 1915

To
The President, Bangalore City Municipal Council

Date of issue 26/4/15

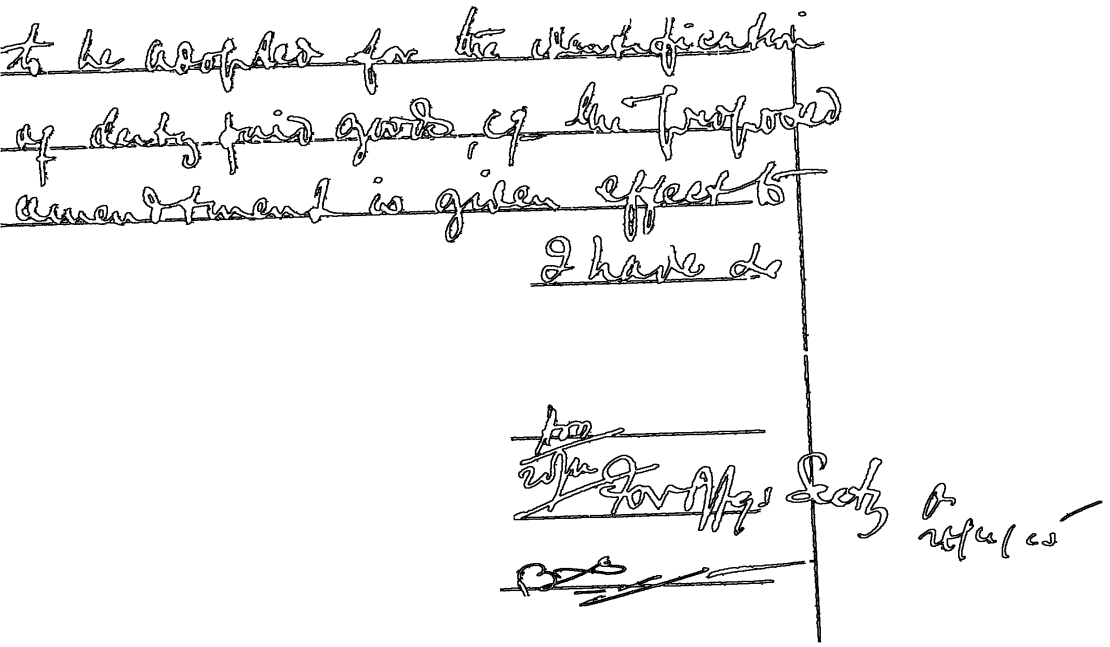
Signed by Mr. V Ramanathaiya
for

With reference to your letter No 272 dated the 10th March 1915 submitting for approval an amendment proposed by the City Municipal Council to ~~Bel~~ bye law No 24 of the Debtor bye laws I am directed to request you to be so good as to state the safeguards, if any, which were proposed

over

SUBJECT

26/4/15



*List of enclosures.*

*Copied by*

*Examined by*

GPE—95,000—4-8-18

D

14-113 H5

Mul

No 335

Enclosure

OFFICE OF THE MUNICIPAL COUNCIL

Bangalore City, 22nd May 1915

24

*From*

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
*Hony President, Municipal Council,*
*Bangalore City*

*To*

*The Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*General & Revenue Departments, Bangalore*

SIR,

S

With reference to your letter No. 8293/ Ml. 69-14-91, dated the 26th April 1915, enquiring what safe guards are proposed to be adopted for the identification of duty-paid goods, if the proposed amendment to bye-law No. 24 of the Octroi Bye-laws is given effect to, I have the honor to state that every log that is imported into the City limits by the timber merchants, who have furnished security and bound themselves to furnish detailed accounts of import and export of their logs, is serially numbered in tar and its dimensions are registered in a book kept for the purpose in the City Octroi Office. When these logs are to be exported in log or sawn conditions, they are produced before the Octroi Office together with an application for export pass setting forth their original number and measurements. If the logs are sawn but kept together in the form of the original log (1) without breaking off the sawn parts, they are easily identified with reference to their number, size and measurements. In case they are totally altered so as to give no room for identification,

the

From

To

Dated

Despatched

Received

General No. _____

No.

Enclosure No

---

GPP—50,000—26-9-18

the contents of the application are verified with the entries made in the registers kept in the Octroi Office and (2) the number and date of the export pass is quoted against the logs. At the close of the month, a consolidated statement, showing the full particulars of all the logs exported during the month either sawn or not, is again submitted by the merchants to the Octroi Office. This procedure and the system adopted to identify each log not only with reference to the office accounts but also by close examination of the logs themselves, as far as possible, whatever their condition may be-log or sawn, appear to be satisfactory and needs no more safe guards.

2. In the case of tobacco imported and subsequently converted into cigarettes and exported from factory, no identification is possible. The contents slip produced by the exporter with the consignment for export gives the quantity of tobacco consumed in manufacturing the number of cigarettes specified in them. It is found by calculation that 10,000 cigarettes are made out of one maund of tobacco Care is taken to see that the total quantity of (3) cigarettes exported does not exceed the quantity of tobacco issued from the Municipal godowns to the Factory from time to time. By this precaution, the refunding of duty only to the extent actually recovered and not more, is assured and the purpose of identification of duty-paid goods is practically served by the only method that is feasible.

3. I therefore request that the proposed amendment to bye-law No. 24 of Octroi Bye-laws may be sanctioned.

I have the honor to be
Sir,
Your most obedient servant,

Honorary President.

G R S 26]

SUBJECT Re Declare Bye-laws of the Bangalore City Municipality.

Diary No of letter replied to 7287

Section Mumb.
File No 69-14
Serial No 1 2

General and Revenue Secretariat
(Mumb.)
69, the 6 7. 1915

No 579
Mb 69-14-12 24-7-15

Date of issue 24 7 15

Signed by Dw. A.V Ramanathayya

To
The President, Bangalore
City Mumb. Council

Sir,

With reference to Corr-
espondence ending with your
letter No. 335 dated the 22nd
May 1915 about the Amendment
proposed by the Mumb. Council
to declare bye laws of the
Municipality as to refund
of a refund of 75 per cent

over

of the duty being allowed in the case of timber and tobacco imported by factories and exported in a changed form, I am directed to state that as the duty charged on tobacco is very high the scale of refund proposed does not seem to be quite favourable and may have the effect of drawing industries dealing with that produce outside Mauritius limits

2) The best course is to treat the factory as a bonded ware house and grant full refund on the stuff exported, the factory paying the cost of the necessary establishment As the City Tobacco Co does not however seem to agree to this arrangement, I am to suggest as an alternative course a fixed per centage refund

List of enclosures

Copied by

Examined by

(PB—20 000—14 2 14

G R S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

refund of 87½ per cent instead of 75 per cent in the case of tobacco.

3) I am to request that upon both the Govt will be so good as to place the question again before the Govt. Council and submit revised proposals, in case they should accept the above suggestion

I have &c

Hotn
1/47

for Offg: Secty

GTB—20,000—7-7 14

D 587
129
No 34
Enclosure One

OFFICE OF THE MUNICIPAL COUNCIL

*Bangalore City,* 6th August *191* 5

*From*

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ.,
*Hony President, Municipal Council,*
*Bangalore City*

*To*

*The Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
~~*General-S*~~ *Revenue Departments, Bangalore*

SIR,

With reference to the correspondence ending with your letter No.579/Ml.694-122 dated the 21st July 1915, suggesting a fixed percentage of 87½ being refunded instead of 75 per cent in the case of Tobacco and calling for revised proposals, I have the honor to forward herewith, for the orders of Government, copy of Resolution of the Municipal Council dated the 31st July 1915, accepting the suggestion of Government.

2. I request that necessary change may be kindly caused to be made in the draft amendment to the Octroi Bye-laws pending before Government by altering the figure 75 into 87½ in the amendment 24 B which relates to Tobacco.

I have the honor to be,

Sir,

Your most obedient servant,

K P Puttanna Chetty

Honorary President

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

GPO—20,677—C3 9 42

Proceedings of an Ordinary General Meeting of the City Municipal Council, Bangalore, held at the Office Premises at 7-30 A.M., on Saturday the 31st July 1915.

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P r e s e n t.

Raja Subba Ramchanna tamma Chetty Esquire, Honorary President.

Honnevaradhya Esqr, B.A.,B.L., Vice President.

Subba Rao Esqr, M.B.C.M.,L.S.Ms., Health Officer.

The Amildar, Bangalore Taluk.

Khan B.A. Rees.

K.V. Narasimhiengar Esqr, B.A.B.L.,

T.R. Ramachandra Mudaliar Esqr.,

M. Rajappa Esqr.,

B. Chinnaswami Chetty Esqr.,

B.K. Garuda Char Esqr.,

S.N. Subba Rao Esqr.,

D. Ramachandrappa Esqr.,

C. Siddaveerappa Esqr.,

B.V. Ramaswami Chetty Esqr, B.A.,

B. Usman Khan Esqr.,

K. Subbaiya Esqr, B.A.,

B. Abdur Rahman Esqr, B.A.,

K. Ramaiya Esqr,

D. Venkataramaiya Esqr, B.A.,

S. Venkatarangiengar Esqr.,

A b s e n t.

The Executive Engineer, Bangalore Division.,

D. Adeppa Esqr.,

B. Hanumappa Esqr.,

S. Ramachandraswami Esqr, B.A.,

---

Revenue Secretary's letter No 597/M1 09_14-122 dated the 21st July 1915 observing that as the duty charged on toba cco is very high, the rate of refund of 75%, proposed to be granted in the case of tobacco imported by factories and exported in a changed form, may have the effect of driving indus tries dealing with that product out side Municipal limits, suggesting, as an alternative course, a fixed percentage of 87½ per cent and calling for revised proposals on the question.

Resolution

Resolution - The suggestion of Government be accepted.

Sd. K.P. Puttanna Chetty

Honorary President.

"C O P Y"

For Honorary President.

No

Laye-
the Bangalore City Municipality
re replies of duty on logs and tobacco

GRS 281

File No 69-14
Serial No 134

Diary No of letter replied to 587

*Proceedings of the Government of His Highness the Maharaja of Mysore*

GENERAL AND REVENUE SECRETARIAT
(Municipal)

Dated, the 18 8 1915

READ—

Letter No 272 dated the 10th March 1915 from the President, Bangalore City Municipal Council, submitting for approval the draft

Date of issue 9 9 15

Signed by Irwin V Ramanathan

ORDER THEREON.—No

of an amendment proposed by the Municipal Council to bye law No 24 of the Octroi bye laws so as to admit of a refund of 75 per cent of the duty recovered

over

SUBJECT

Mr Wood 1/9

GPB—80,000—1-12-12

on timber in log and tobacco at
the time of import being granted
when these articles are exported by factories
in a changed form by factories

2) Correspondence ending with
letter No. 34 dated the 6th August
1915 from the President, Bangalore
City Munb. Council, submitting
a Copy of the Munb. Council's
Resolution agreeing to raise the
aforesaid per Centage of refund
to 8 7 1/2 in the Case of tobacco
and requesting that necessary
alterations may be made in
the proposed amendment and
approval Conveyed thereto

---

Order No. 2019-20 mk 69-14-131, 9 9 15.

---

Approved the Amend-
ment to bye law 24 of the Octroi
bye-laws as now approved will
stand as here under -

24 A In case the timber in log is sawn into scantlings and exported a refund of Rs 75 per cent of the Octroi duty levied on the log at the time of import may be granted

24 B When tobacco is manufactured into cigarettes and exported a refund of ~~75~~ per cent of the Octroi duty levied on the raw material at the time of import, may be granted

*Note* —The above concessions apply only to factories and not to petty dealers in timber and tobacco

8 7 1/2

G R S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

2) The President is requested to submit 25 Copies of the amendment for record in this office

Bell
-19/15

4 4 15
Ro

Am
7/9
for Rev. Secy

To,
The President, Bangalore City Municipal Council & Comptroller

GPB—20 000—7 7 14

## BANGALORE CITY MUNICIPALITY

*Notice dated 5th October* 1915

It is hereby notified for the information of the public, that Government, having in their Proceedings No 2019 20—Mi 69 14-134, dated the 9th September 1915, sanctioned the following amendment to Bye law 24 of the Octroi Bye-laws, the same will come into force from the date of publication of this notice

Amendment —24 A If the timber in log is sawn into scantlings and exported, a refund of Rs 75 per cent of the Octroi duty levied on the log at the time of import may be granted

24 B When tobacco is manufactured into cigarettes and exported, a refund of 87½ per cent of the Octroi duty levied on the raw material at the time of import may be granted

*Note* —The above concessions apply only to factories and not to petty dealers in timber and tobacco

K P Puttanna Chetty,
*Honorary President*